Keep-Kool Over the "4th"

In One of These Dandy

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Krash are the hot-weather garments of com-

clean spotlessly; press smoothly; come in dark

The Summer Suit of Season and

Reason is "KEEP-KOOL"

Prices Range From

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colors, if you like, that need no laundering.

by taking a load off your back!

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Join the "Don't-Wilt-or-Worry Club" now

KEEP-KOOL Easy-Breezy Summer Suits

They stand the scuff of wear; fit sprucely;

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Greater resiliency because oversize and hold more air. Better tires because made of high-grade materials.

Quigley Service

We never close—Best Tire Re-pairing—Always ready for a call.

A Flock of Bright Green Cars and Fast Black Boys.

QUIGLEY TIRE & RUBBER CO.

MAIN 131

(Continued From First Page.)

pense of \$1,130 a year for the civi

Nepotism Should Stop.

City's Proposed Rate.

IN EMPLOYES INTERESTS LAW FORCES FUL

purely in the interest of the employee have resulted since the revolution American capitalists are considering taking over the plant and forming a German-American works, but aban-dened the plan owing to bad conditions

London dispatch received Menday ht a sted Americans had bought the upp a orke at Munich and that several er industrial concerns at the Bavari-



Fverywhere

Where do drugs come

"Everywhere"-distance has no meaning in the universal search for quality materials-the Meyer Brothers Drug Company searches the markets of the world for their best.

Nature's contributions from the ends of the earth meet within the four walls of this the world's largest drug house.

Over the counters of more than 15,000 drug stores this service is extended—a serv ice of public security quality certified by test.

Meyer Brothers Drug Co.

St. Louis a:
The Largest Drug House in the World

WOMAN SUFFERS TOR-MENTS OF CONDEMNED

WIENTS OF CONDEMNED

Without mentioning names or quoting from the letters of those who write about the terrible suffering that they have endured, think of the countless thousands of suffering women in America alone and you will realize that woman suffers the torments of the condemned. Why is it that women who, as young girls, were healthy, robust, athletic specimens of strength and yigor, a few years inter become physical wrecks? What is the cause of it?

Ninety-nine times out of a hundred this rapid decline of physical health and energy is not due to any disease or organic disorder that is peculiar to women alone. Ninety-nine times out of a hundred the fall of the cause of the rapid decline of your women's strength is the begiet of Acid Stemach, and the pity of it is that practically all the misery, agony and loss of health and vitality that these millions of women endure could be avoided if only recople would realize what a frightfully dangerous condition Acid Stomach is and how certain and sure it is, if neglected, to make its victims suffer the torments of the copplemned.

he condemned. Because the first symptoms of Acid Because the first symptoms of Acid Stomach seem trifling, nothing is done. There is a little belching of gas and a sense of sourness in the stomach, a loss of appetite, had breath, blotchy complexion with now and then a sense of dizziness with specks that seem to float before the eyes, but the victim is not alarmed. Then follows habitual or chronic constipation, which allows great accumulated masses of undigested food to clog an the system, causing dyspepsia, billousness and a complete breakdown, resulting in loss of weight, health and strength. Then comes the most horrible mental deure sion imaginable and after that excruciating, agonizing pains that bring the sweat out on the forwhead in great heads while the hands and feet grow icy cold and the once strong man or woman is left limp as a rag and far too weak and helpless to battle with life's problems or take any part in the joy of existence.

life's problems or take any part in the joy of existence.

If only everybody would take Pepsinol before the breakdown comes. It is so much easier to prevent than to repair repsinol is the marvelous preventive of such conditions. It is scientifically accurate in its action. There is nothing like it as a reconstructive tonic and strength builder. It corrects the causes of gas and the formation of acid in the stomach. It improves the appetite and general health almost immediately. It aids digestion, induces natural movements of the bowels and promotes healthy, restful sleep. When you think of "pep" think of Pepsinol.

Genuine Pepsinol is made only by The Peplax Medicine Co., Memphis, Tenn., and is in strict accordance with the Medical Standards of the United States Pharmacopea. To be convenient for everybody and yet to prevent substitutes being sold for Pepsinol, we have appointed a special "Pensinol Agent" in each section of Memphis.

Look for the "Pepsinol Agent" in your locality.

Washburn-Lyle Drug Co., Beale and

Look for the "Pepsihol Agent" in your locality.

Washburn-Lyle Drug Co., Beale and Main street; A. Renkert & Co., Main and Adams; A. Renkert & Co., Main and Exchange; Sleeth's Pharmacy, Madison and Lauderdale; John S. Sheehan, 1232 Madison avenue; H. L. Waggoner, Madison and Belvedere; F. L. Stevenson, Lamar and Bellevue; Edw. V. Sheely, Vance and Lauderdale streets; O. C. Pool, Cooper and Courtland avenues; Moore's Pharmacv, Young and Cooper; Robert B. Ferrell, McLemore and Rayburn, Suburban Drug Company, McLemore avenue and Mississippl boulevard; Doyle-Turley Drug company, 835 Poplar avenue; C. O. Manning, Thomas and Cheisca.

in excess of the rate for these pur-poses in 1918 Sixty-nine cents of the proposed total rate, as shown above, must be considered as mandatory, therefore it is necessary to consider only the question of how small an ad-ilitional sum will serve to take care of egitimate purposes outside of schools, parks and libraries.

Assessed Valuations.

capital and ad elephone, telegraph, street railways and railroad com-

panies as and Electric company While the Gas and Electric company to be assessed by the state authories outside of Memphis, we have a ight to assume that the assessment ill not be less than \$4,900,000, which as the valuation for 1918.

Accounting Too Expensive.

We find that the city has for more than one year employed an auditor at the rate of about \$250 per month to get a new system of accounting started, and we feel that this is an expense which has run too long, and which about be eliminated.

We understand that \$25,000 of the increase in the budget for the clerk's office is on account of the appropriation made by the city for the Centennial, therefore the proposed net increase in this department is not very large. However, we believe that the expenses of this office are still too high and that it is possible for them to be scaled considerably.

PAYMASTELL AND PURCHASING

It is possible for them to be scaled considerably.

PAYMASTER AND PURCHASING
AGENT.

As you know, this is a very important department and one that should
be administered in an unusually careful
and discreet mainer. Great care should
be exercised in purchasing supplies that
the lowest possible prices are obtained,
herefore there should be a thorough
system which will leave nothing untions to assure the citizens of Memphis
hat their purchases are being made
in a minimum basis.

Ernost Miller a Tanasas

Ernest Miller a Luxury.

Nepotism Should Stop.

The committee also calls attention to "the impropriety involved in the employment of near or remote relatives of the city commissioners in any of the city departments."

In conclusion the report says that to bring about a thorough reform in administrative methods, a survey by competent authorities should be made. In presenting their general summary at the conclusion of the report the committee points out that the taxpayers wish to co-operate with the city administration and that if every good citizen and every commissioner will join in an effort to eliminate partisan polities in the city administration and apply business methods to municipal government. Memphis could be better served under a much smaller tax rate. The report in full is given below.

Report in Full. We wish to call attention to the fact that there are, in addition to the city attorney, three lawyers who are supposed to act as his assistants, entailing a considerable extra expense which can undoubtedly be avoided. We also find that you are employing a claim agent at an expense to the city of \$3,000 a year. We do not believe that the city at this time has any need for such an expensive claim agent, and that the legal department could easily dispense with one of the assistants already employed, while one of the two remaining assistants could very well handle the work now performed by the claim agent.

Juvenile Court.

The undersigned executive committee of the joint taxation committee appointed to represent the tax payers of the city of Memphis in the matter of investigating the financial affairs of the city with the view of making any possible recommendation in connection therewith, beg to submit the following report for your consideration:

At the outset we wish to express our appreciation of the helpful courtesies extended to the committee and to its employes by the efficient city clerk and by the heads and subordinates of the various departments.

The committee entered upon this investigation in order to be of constructive helpfulness, and with the desire to avoid any possible taint of political or personal bias. It is, of course, evident that within the time which was expedient for you to allot to this investigation, it was not possible for us to conduct more than hurried and therefore very incomplete survey of the revenue collections and expenditures as shown by the records of the various departments. However, we have assembled certain figures and made certain investigations which we believe will enlighten the tax payers of Memphis, and at the same time be of assistance to you gentlemen in working out the many financial problems which con-Assuming that the expenses of the fire department for 1918 were held within proper limits, the increased estimate for 1919, in view of the installation of the double platoon system, may not be excessive. However, we recommend that a strong effort be made to decrease the expense in this department without impairing its efficiency.

The pay rolls for May, 1919, show that altogether the police department employed 241 persons exclusive of 55 special officers used during centennial week. In this number there are 150 patrolmen and 25 detectives. In addition to these are "administration" police, special officers and large number of traffic officers, exclusive of those who are stationed at the street crossings. We can see no reason why so many special officers should be required to watch after the parking of the several pages of the accompany statement prepared by the audit Fire and Police Departments.

financial problems which con-We submit herewith under one cover tabulated statements showing the more important phases of municipal activity. This will, we believe, furnish a reasonably accurate basis for estimates and comparisons. While the length of these assembled figures prevents their incorporation in the body of our report, we ask that they be treated as a part of the report. We shall not at this time attempt any extended analysis of these figures; indeed we need not de so, as they speak for themselves. However, we will touch briefly upon a few of the points suggested. the points suggested.
We find that the proposed tax rate

Engineering Department.

The estimated requirements of the engineering department are \$421.295 or \$151.855 in excess of the expenditures the previous year. We believe that the best interests of the city demand that all new paving work be eliminated for this year. Streens that have neverbeen paved can well afford to get along under old conditions until a more opportune time. No doubt the projected work is needed but it is not indispensable. We are in entire aympathy with the needs of citizens who live on unpaved streets, but even from their standpoint it is extremely doubtful if the benefits to be derived from new paying at this time will offset the enormous additional cost. The streets already built constitute a stupendous investment which must be protected, therefore we recommend that all money spent for street purposes during 1913.

street purposes during 191 the paved streets we already have.

We are informed that you have available for new paying work a bond issue of \$200,000. We recommend that these bonds be held off the market during 1919 at least, and that if any of them have been sold the proceeds of such sale shall be immediately re-invested so as to offset as much as pessible the interest payments required thereon. We also wish to emphasize the sound economic and legal principle that funds derived from the sale of bonds should invariably be used for the purpose intended, and that paying bonds should never be diverted to repairing streets or for any other operating expenses, however badly needed.

Recreations Too Costly.

various amounts required under the op-erations of the board of health, and ask if this expense can not be scaled to a considerable extent.

Several pages of the accompanying statement prepared by the auditors show in tabulated form the average mumber of employes in each department for the year 1918, also a list by mame of the employes in some of the departments for May, 1919. This statement does not cover the employes in the public achools, the park system, water department or libraries, as these are under the jurisdiction of independent boards. The total number of people employed by the city of Memphis, exclusive of the water department, public school, library and park employes, as shown by the May, 1919, payroli, is 1,479. We recommend a careful study of this sheet on your part, as we are

fact that the collections in this department show a decided increase for 1919 over 1918. The first five and one-half over 1918. The first five and one-half ing to note that the average payroll for 1918 exceeds by a good sum the entire collections for 1918. You will note that the total revenue degree of the collection of the first five from licenses and privileges during 1918 was \$118.713.6. It is very apparent that this sum is inadequate for a full into this country will show a total in this doubted if any similar community in this country will show a total in this above, the country will show a total in this above, the increase to the middle of May, the above, the increase to the middle of May, the collections for the year will be evidence that this office is beginning to function as it should.

We find uppaid assessments for the years 1917 and 1918 on account of merchants ad valorem taxes and personal taxes aggregating many thousands or to be assessed against perfectly solvent firms and individuals, and there is no apparent reason why this should not be collected. Lack of time prevented that therough investigation which this matter merits, and no attempt was madicated in investigation which this matter merits, and no attempt was madicated in the collection of every dellar tegitimately as a sessed against solvent firms and in dividuals.

Engineering Department.

In this connection we wish to call your attention to the impropriety involved in the employment of near or remote relatives of the city commissioners in any of the city departments. It matters not whether those so employed render as satisfactory service as others, the custom is one to be deplored, and we feel it to be our duty in passing to call attention to it.

We are well aware that comparisons with other cities are in many respects not conclusive, and that varying conditions in different communities make it difficult to check separate items of expense in other localities. However, we feel constrained to call attention to the 1919 tax rate for Atlanta, Ga., as Atlanta in many respects affords a reasonable basis of comparison with Memphis. The tax rate for Atlanta, is \$1.25, which is \$5 cents less than the present of the Memphis and the condition of the ducting that part of the Memphis rate which is classed as mandatory. We are also informed that the basis of reality assessments in Atlanta is but little if any more than the basis which obtains in Memphis.

In this connection it seems well to emphasize the fact that the tax rate alone does not determine whether taxes are high or low, for the gist of the whole thing lies in the basis of value upon which property is assessed. Memphis that the tax may be much higher than where the rate is high and the assessment high, the candle is being burned at both enda and unjess the flame is snuffed out at one end the candle will soon be consumed. In this connection we recommend that the best possible system of assessing property be installed, to the end that all classes of property may be assessed in equal preportion to their respective values. We believe that it is not practical to bring about that thorough reform which the present exigency demands without first having an exhaustive survey made by experts employed for that purpose, men who can give the matter proper time and attention, and who are eminently qualified to place their fingers on our municipal weaknesses and

expenditures recorded. But this is not the question.

The only thing at Issue is, are we performing the work with as few people as can properly perform it, and are our expenses held down to a minimum? Also, are we employing only those who are best equipped to do the work required? Many phases of the present system cannot be charged wholly to any one administration.

System Is Top-Heavy.

System Is Top-Heavy.

It has in many respects been in vogue for so long that it has become a fixed habit because of lack of interest on the part of the public and lack of time on the part of the public and lack of time on the part of officials who are usually kept busy after they are installed in office in trying to work out the problems which are involved in this lack of system. Each succeeding administration also adds some features of its own until now he have reached a point where the whole thing has become top-heavy and demands speedy revision.

You gentlemen should, and doubtless will, receive the hearty support of the entire community in any efforts you may put forth looking to an improvement in civic conditions. You have a right to expect this just as the community has a right to expect we will be provided sufficient to do this. Streets must be kept in reasonable repair, and every department of work must reasonably reflect the power and dignity of this city, than which there is no better on earth. The taxpayers of Memphis want to and will co-operate with you, and they wish to be assured that you desire this co-operation and will meet it at least half way. These are frank, kindly words, which, believe us, are meant to be helpful in every sense of the word. If every good private citizen and every city commissioner will join in the determination to know no partisan politics, but to apply only business methods to municipal government, Memphis will grow as she has never grown before and will be better served under a smaller tax rate. General Summary.

General Summary. As stated in the beginning of this report, it is not possible for us to touch more than lightly on the various details of a subject so vast as the financing of a city the size of Memphis. There are, therefore, many instances not cited here which undoubtedly call for reform.

are, therefore, many instances not cited here which undoubtedly call for reform.

The very fact that the cost of everything has advanced abnormally constitutes within itself one of the strongest possible arguments in favor of retrenchment. Living expenses of every kind are very high, and as a climax the people are to be assessed 20 per cent additional on street car fares, as well as to pay largely increased telephone charges. This state of affairs has extended into every department of life until it must be self-evident that now is the time of all times to practice scientific management and strictest economy in the administration of public affairs.

The past few years have been years of inactivity in everything connected with real estate. Ground values have been abnormally depressed and all building operations at an absolute standstill. Inadequate housing facilities have inevitably checked the growth of the city, and with the coming of peace this phase of the situation has become painfully acute.

During these years of depression those who have a direct interest in real estate matters, as well as the entire citizenship whose interests are bound up in the welfare of the community, have looked forward to the ending of the war as the beginning of an era of building and prosperity.

No Time for Tax Raise.

No Time for Tax Raise.

nmunities, where living conditions approximately as good and where ernment costs less.

Budget Padded. Budget Padded.

Your total budget for 1819 amounts to \$3,319,672.73, which is \$347,799.81 in excess of your total expenditure for 1919. We insist that no part of the item called "Revenue Notes" and aggregating the enormous sum of \$850,000 rightfully belongs in the budget. Also the \$58,338.33 on account of overdrafts should be eliminated. As we understand it these items merely represent money spent in advance for items already included in the budget. We therefore recommend that the total sum of \$908,338.33 borrowed in this manner in anticipation of the collection of 1919 taxes be stricken from the budget. This would reduce the proposed budget as follows:

Proposed budget\$3,319,672.73

ronows: Proposed budget\$3,319,672.73 Less Revenue \$850,000.00

We are also of the decided opinion that by the practice of such scientific management as will result in 1º creasing revenus from sources other than those which will affect the tax rate, while at the same time adhering to the many possible economies with a resultant decrease in expenses, fully \$200,000 can be deducted from the above sum. This would leave a total net budget of \$2.211,334.40.

Now, then, shall this be raised?

\$2 Tax Rate Enough.

\$2 Tax Rate Enough.

O total rate of \$2 per hundred would mean a rate for general purposes of \$1.31. This would produce under the aggregate assessment of \$135,299,797 a total revenue of \$1,722,427.34. During 1918 the total revenues derived from sources outside the tax rate was \$672,082.72.

This should, as hereinbefore suggested, be largely increased this year, but we will take it for a basis, adding to it the amount derived under the tax rate and arriving at a total revenue from all sources of \$2,444,480.05, or a sum of \$233,145.65 in excess of the net budget above outlines. Or to be perfectly fair, we can assume that only \$8.4 per cent of the amount to be raised under the tax rate will be collected during 1919. We arrive at this average by taking the experience of 1917 and 1918. This would produce \$1,584,580.04, which, added to the \$672,082.72 to be derived from other sources, makes a total of \$2,256,60.276, or \$45,268.36 in excess of our recommended budget.

In view of the foregoing statements



Doubly Washed Sand and Gravel Carload Lots a Specialty

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gentlemen need not be told by us just how the proposed reduction of \$200,000 from the budget proper should be distributed. You have an unusual opportunity to conspicuously serve the community by cutting the garment to suit the cloth, and even if the methods applied do not at once result in a perfect it, your efforts will result in the greatest good to the greatest number, and therefore to the community as a whole. Very respectfully.

JNO, M. DEAN,

Chairman.

Chairman D. B. FARGASON, J. M. GOFF, C. C. HANSON, W. H. REID

July 1, 1919.

KAFFEE-BEEN

No Time for Tax Raise.

For the past 12 months the material prospects of the city have grown brighter, a new spirit is in the atmosphere, real estate has been changing hands and building operations have assumed a magnitude unknown for a long time. The proposed increase in the tax rate has thrown a damper on all this. Many projected enterprises are last and the expectation of higher taxes has in a large measure actually prevented that very increase in expansion and values upon which enlarged revenues must entirely depend, unless it is intended to keep piling the tax rate higher and higher. Never was there a time more inopportune for a raise in taxes, and we respectfully submit that the present situation demands the adoption of extreme measures if necessary to hold down the tax rate for 1913 to something like its former basis. There are already many evidences that unless our last rate is held to a minimum, population and capital will remove to other HEADACHE TABLETS

Manufacturers

and Repairers OF GOLD AND DIAMOND JEWEL

DIAMONDS

Remounting into new, up-to-date styl

OUR FACTORY your disposal and you will mony by dealing direct



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HE unusual facilities of our mail order division permit the selection of a Diamond in the privacy of your own home as easily as it can be made at our store. Out-of-town paare merely requested to give us an estimate of the amount they desire to myest in a diamond and the character of mountings preferred

We will send, express charges prepaid, a liberal selection package for your inspection and comparison. All we ask in return for this courtesy, as a means of identification only, is the name of your bank or two or three well-rated merchants.

Return the stones not wanted at our expense. Remit us onefifth the purchase price of the diamond you keep and the balance can be arranged in ten monthly notes of equal amount,

Our Illustrated Diamond Booklet No. 15 will give you a clear idea of the relative value of weights and grades of diamonds, Write for it today

Convenient Selling Plan-One-Fifth Cash. Balance Ten Equal Monthly Payments

GEO. T. BRODNAX

The following table shows the various issessed valuations for 1919: \$97,177,760 Realty 11.876,327

Engineering Department.

Recreations Too Costly.

We note that the 1919 requirements and count of amusements and recreation call for an expenditure of \$12.000 its against a little more than 18,000 for 1918. We have no desire to minimize the importance of this work, but we do not believe that this is the time to increase any item of expense not imperatively demanded; therefore we recommend that this item be cut to its former size.

if this expense can not be scaled to a considerable extent.

We believe that the civil service bureau as now conducted, and which involves an expense to the city of \$1,200 a year, is an entirely useless appendage of city administration and should be abolished. Civil service properly administered might be of great advantage to the city, but where its work is practically annulled and it ceases to function, it becomes a detriment instead of a help.

In view of the unsettled state of the situation as regards river terminals, we believe that there should for the present be no further expenditures in that direction, but that the proceeds from the bond issue of \$500,000 still on hand should be reinvested, until the best thought on this subject has crystallized into something more definite than the present plan appears to offer.

Big Increase in Employes.

so many special efficers should be required to watch after the parking of automobiles, and are convinced that this situation could be handled at farless expense. Specific ordinances made to be observed regarding the parking of automobiles should largely eliminate the necessity for personal supervision by the nolice department, for the public itself with a minimum of personal direction, will bring about the best possible regulation of this matter when plain ordinances are once definitely understood and uniformly enforced. The contemplated expenditures of the police department for 1913 total \$280,000. We are thoroughly convinced that a sum of ar less than this properly expended would secure greater efficiency than at present appears to exist in the police department.

We wish to congratulate you on the